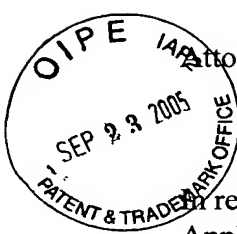


09-26-05

RFW



Attorney Docket No. **5470-397**

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Re: **Lee et al.**

Group Art Unit: **1625**

Application No.: **10/712,663**

Confirmation No. **2599**

Filed: **November 13, 2003**

For: **WATER-SOLUBLE ETOPOSIDE ANALOGS AND METHODS OF USE
THEREOF**

Date: September 23, 2005

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

**SUBMITTAL OF SUBSTITUTE DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**

Sir:

Enclosed for filing in the above-referenced application is a "Substitute Declaration and Power of Attorney for Patent Application". Applicants respectfully request that this Substitute Declaration replace the "Declaration and Power of Attorney for Patent Application" filed with the application on November 13, 2003.

No fee is believed due, however, the Commissioner is hereby authorized to charge any additional fee, which may be required, or credit any refund, to our Deposit Account No. 50-0220.

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Respectfully submitted,

Kenneth D. Sibley
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CERTIFICATE OF EXPRESS MAILING UNDER 37 CFR 1.10

Express Mail Label No.: EV 675796350 US
Date of Deposit: September 23, 2005

I hereby certify that this correspondence is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR § 1.10 on the date indicated above and is addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

Amelia Tauchen